

## **BF Sisk SOD Project Financial Report Cost Category Explanations**

- a. BOR Charges to the project are identified in Cost Authority #s ending in 01 thru 11. These are actual charges to the project.
- b. The total DWR and BOR amount subject to cost sharing are shown as a negative in the Cost Authority ending in 90. It is the total of accounts 01-11 minus the costs in the repayment account which ends in 07. In the CAS cost sharing agreement between DWR and BOR, it was agreed that each agency would be responsible for costs incurred for water user involvement and related cost reimbursement and that these costs would not be shared. The numbers in cost code 90 are negative as they are subtracted from the project here but split out and added back as shown below in items d and e.
- c. The total cost of the project can be computed by adding the (positive of) amount from "b" (above) to the amount from the repayment cost authority which ends in '07'.
- d. BOR cost share responsibility for the project can be computed by adding the amount in Cost Authority ending in 19 to the amount for the Cost Authority ending in 07. The Cost Authority ending in 19 is the BOR portion of the costs that were split and is equal to 44.09% of the Cost Authority ending in 90.
- e. DWR cost share responsibility for the project is identified in the A1R account (which ends in 0000004).
- f. Note that this accounting system has not yet incurred DWR direct charges to the project at which time this explanation will need to be updated.